

UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF MISSOURI  
EASTERN DIVISION

FILED

JAN 22 2014

U. S. DISTRICT COURT  
E. DIST. OF MO.  
ST. LOUIS

UNITED STATES OF AMERICA, )  
 )  
Plaintiff, )  
 )  
v. ) No.  
 )  
CHRISTOPHER MICKLES, )  
 )  
Defendant. )

**4:14CR00011 ERW/NCC**

**INDICTMENT**  
**Counts 1-4**

1. At all times relevant to this Indictment, defendant MICKLES owned and operated a tax return preparer business, entitled Discount Tax Service, located in Saint Louis, Missouri, within the Eastern District of Missouri. MICKLES did not have any employees and was the only one who prepared tax returns at Discount Tax Service.

2. At various times relevant to this Indictment, defendant MICKLES:

a. met with clients at Discount Tax Service and obtained information and documents from clients for the preparation of their U.S. Individual Income Tax Returns, Form 1040, Form 1040A, or Form 1040EZ ("Form 1040 Returns");

b. prepared false and fraudulent Form 1040 Returns for clients by intentionally including fraudulent items and tax credits, such as fraudulent household help income ("HSH") and fraudulent Schedules C entries which allowed him to falsely claim the earned income tax credit for his clients;

c. charged clients a fee for his services which ranged from \$39.95 to 25% of the client's refund;

d. deposited the majority of the tax refunds into his personal account and provided clients with tax refunds in cash, by personal check, and by cashiers check;

e. filed the false and fraudulent Form 1040 Returns, electronically, with the Internal Revenue Service.

3. Defendant MICKLES prepared over seven hundred and fifty U.S. individual federal income tax returns on behalf of his clients for tax years 2008 through 2011. Many of those returns contained falsely claimed fraudulent items and credits.

4. On or about the dates listed below, in the City of Saint Louis, within the Eastern District of Missouri, defendant,

**CHRISTOPHER MICKLES,**

did knowingly and willfully aid and assist in, and procure, counsel and advise the preparation and presentation to the Internal Revenue Service of Form 1040 Returns for one and more individuals, including but not limited to those identified below, which were false and fraudulent as to material matters, as described below, knowing that the returns were false and fraudulent and that the taxpayers were not entitled to the claimed refund.

Count	Taxpayer	Calendar Tax Year	Material False Item(s)	Tax Loss	Date Return received by IRS
1	A.M.	2008	HSH	\$2,761	February 7, 2009
2	L.N.	2009	HSH	\$5,571	March 10, 2010
3	S.M.	2010	HSH	\$7,436	January 19, 2011
4	A.G.	2011	HSH, Schedule C income	\$3,240	February 25, 2012

All in violation of Title 26, United States Code, Section 7206(2).

A TRUE BILL.

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FOREPERSON

RICHARD G. CALLAHAN  
United States Attorney

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DIANNA R. COLLINS, #59641MO  
Assistant United States Attorney